

DECLARATION AND POWER OF ATTORNEY FOR PATENT APPLICATION

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name,

I believe I am an original, first and sole inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled **IMPROVED TRANSACTION TRACKING, MANAGING, ASSESSMENT, AND AUDITING DATA PROCESSING SYSTEM AND NETWORK**, the specification of which

[X] is attached hereto.
[] was filed on _____ as
Application Serial No. _____
and was amended on _____.
(if applicable)

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, §1.56(a).

I hereby claim the benefit under Title 35, United States Code, §120 of any United States application(s) listed below, and insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, §112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, §1.56(a) which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

<u>09/098.860</u> (Serial No.)	<u>06/17/98</u> (Filing Date)	<u>Pending</u> (Status)
<u>08/871.921</u> (Serial No.)	<u>06/10/97</u> (Filing Date)	<u>Granted</u> (Status)

POWER OF ATTORNEY: As a named inventor, I hereby appoint the following attorneys to prosecute this application and transact all business in the Patent and Trademark Office connected therewith, HOPGOOD, CALIMAFDE, KALIL & JUDLOWE LLP, a firm consisting of Roy C. Hopgood, Reg. No. 15,245; John M. Calimafde, Reg. No. 16,895; Eugene J. Kalil, Reg. No. 16,686; Stephen B. Judlowe, Reg. No. 21,049; Francis J. Murphy, Reg. No. 24,537; Dennis J. Mondolino, Reg. No. 27,148; Ira B. Winkler, Reg. No. 29,223; James M. Bollinger, Reg. No. 32,555; Brian P. Murphy, Reg. No. 34,986, and Bradley N. Ruben, Reg. No. 32,058 at that firm.

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SEND CORRESPONDENCE TO:

James M. Bollinger, Esq.
Registration No. 32,555
HOPGOOD, CALIMAFDE, KALIL
& JUDLOWE LLP
60 East 42nd Street
New York, New York 10165

DIRECT TELEPHONE CALLS TO:

James Bollinger
(212) 551-5000

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of sole inventor Stephen Dale Messer

Inventor's signature [Signature] Date April 18, 2000

Residence New York, New York

Citizenship U.S.

Post Office Address 95 Horatio St., Apt. 107, New York, NY 10014

OCT 2000
100-1234567890

Applicant or Patentee: Stephen D. Messer Docket No. 1776-001B
Serial or Patent No.: _____
Filed or Issued: _____
For: IMPROVED TRANSACTION TRACKING, MANAGING, ASSESSMENT, AND AUDITING
DATA PROCESSING SYSTEM AND NETWORK

**VERIFIED STATEMENT (DECLARATION) CLAIMING SMALL ENTITY STATUS
(37 CFR 1.9(f) and 1.27(c) - SMALL BUSINESS CONCERN)**

I hereby declare that I am

the owner of the small business concern identified below:
 an official of the small business concern empowered to act on behalf of
the concern identified below:

NAME OF CONCERN LinkShare Corporation
ADDRESS OF CONCERN 215 Park Avenue South, New York, New York 10003

I hereby declare that the above-identified small business concern qualifies as a small business concern as defined in 13 CFR 121.3-18, and reproduced in 37 CFR 1.9(d), for purposes of paying reduced fees under section 41(a) and (b) of Title 35, United States Code, in that the number of employees of the concern, including those of its affiliates, does not exceed 500 persons. For purposes of this statement, (1) the number of employees of the business concern is the average over the previous fiscal year of the concern of the persons employed on a full-time, part-time or temporary basis during each of the pay periods of the fiscal year, and (2) concerns are affiliates of each other when either, directly or indirectly, one concern controls or has the power to control the other, or a third party or parties controls or has the power to control both.

I hereby declare that rights under contract or law have been conveyed to and remain with the small business concern identified above with regard to the invention, entitled IMPROVED TRANSACTION TRACKING, MANAGING, ASSESSMENT, AND AUDITING DATA PROCESSING SYSTEM AND NETWORK by inventor(s) Stephen D. Messer described in

the specification filed herewith
 application serial no. _____, filed _____.
 patent no. _____, issued _____.

If the rights held by the above-identified small business concern are not exclusive, each individual, concern or organization having rights to the invention is listed below* and no rights to the invention are held by any person, other than the inventor, who could not qualify as a small business concern under 37 CFR 1.9(d) or by any concern which would not qualify as a small business concern under 37 CFR 1.9(d) or a nonprofit organization under 37 CFR 1.9(e). *NOTE: Separate verified statements are required from each named person, concern or organization having rights to the invention averring to their status as small entities. (37 CFR 1.27)

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NAME _____

ADDRESS _____

NAME _____
ADDRESS _____

I acknowledge the duty to file, in this application or patent, notification of any change in status resulting in loss of entitlement to small entity status prior to paying, or at the time of paying, the earliest of the issue fee or any maintenance fee due after the date on which status as a small entity is no longer appropriate. (37 CFR 1.28(b))

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application, any patent issuing thereon, or any patent to which this verified statement is directed.

NAME OF PERSON SIGNING Stephen D. Messer
TITLE OF PERSON OTHER THAN OWNER Chairman and CEO
ADDRESS OF PERSON SIGNING 215 Park Avenue South, New York, NY 10003

SIGNATURE DATE April 20, 2000